No. 03-144 (2)

Supreme Court, U.S.
FILED
SEP 8 2003
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In The

Supreme Court of the United States

LYNN GEREMIA AND JOHN GEREMIA

Petitioners,

v.

COLORADO BELLE CORPORATION AND
UNITED STATES INTERNAL
REVENUE SERVICE

Respondents,

In re John Geremia and Lynn Geremia
Petitioners

SUPPLEMENTAL BRIEF
TO PETITION FOR WRIT OF CERTIORARI

LYNN GEREMIA AND
JOHN GEREMIA
3105 Palo Verde
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(702) 298-3948
PETITIONERS IN PRO SE

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QUESTIONS PRESENTED

1. Did the Respondent Colorado Belle Corporation have the lawful right to garnish Lynn Geremia's paychecks for an attorney fees award in regards to this case at bar beginning on 7-17-03 shortly after receiving their copy of Writ Of Certiorari now at bar?

2. Did the lower court error when it signed orders in regards to above question (one) if in fact Geremia is correct in their cite of **9th Cir. Case *Thompson v Potashnick Construc. Co.*** A stay of the attorney's Fee award pending appeal is unnecessary as an attorney's fee award is not a compensation order and does not become effective until all appeals are exhausted?

3. Will this honorable Supreme Court of the United States allow respondent Internal Revenue to continue to audit Geremias for years that are controverted in this Writ of Certiorari now at bar?

PARTIES TO THE PROCEEDING

Including the parties named in the caption of this petition. The parties are:

Petitioners: Lynn Geremia and John Geremia, individuals In proper person.

Respondents: Colorado Belle Corporation and United States Internal Revenue Service.

ARGUMENT

The Petition For Writ Of Certiorari now at bar was filed on July !5, 2003. Three days later on July 17, 2003 Lynn Geremia received a paycheck with garnishments of $193.11 along with a vacation check with garnishments of $191.00.

Geremia knows of no Writ of Execution or Writ of Garnishment being issued which is the procedure in Nevada. Respondent Colorado Belle bypassed procedure and filed an order that the court issued and which is on appeal and began to help themselves to Lynn Geremia's paycheck.

Unbeknownst to Geremia an order was filed with the Clark County recorders office by the Colorado Belle on May 5, 2003. Geremia found this out by searching the County Recorders web site. Geremia proceeded to the recorder's office on 9-5-03 and found this order to be United States District Court, District of Nevada order entered and served over a year prior in regards to attorney fees. **SEE Writ of Certiorari APP. 26.** Geremia believes these actions violate Nevada Revised Statute 31.249. Furthermore if a court was to be asked to issue a Writ of Garnishment they would likely decline until a final judgment has been rendered pursuant to NRS 31.294.

Geremias believe that because this order was never sent to Geremia and Colorado waited over ten weeks to garnish a paycheck this behavior was retaliation for filing this Writ of Certiorari. Furthermore, this garnishment was premature as a stay of the attorney's Fee award pending appeal is unnecessary as an attorney's fee award is not a compensation order and does not become effective until all appeals are exhausted ***Thompson v Potashnick Construc. Co.*** 812 F. 2d 574 (9th Cir. 1987).

Respondent Colorado Belle was well aware of this case law as it has been cited to by Geremias at the United States District Court level as well as during pleading in the 9th Circuit Court of Appeals.

In regards to Co / Respondent Internal Revenue.

SHORTLY AFTER THE FILING OF THIS CASE AT BAR TO THE NINTH CIRCUIT COURT OF APPEALS THE INTERNAL REVENUE NOTICED PETITIONERS LYNN AND JOHN GEREMIA THAT THEY OWED $1371.77 IN TAXES FOR 1999.

Lynn Geremia complied and sent a check for said amount even though she did not believe she owed said amount and pursuant to her right notified the Internal Revenue she would be filing a Federal Suit for refund. Coincidently Geremia's filed this action at bar in United States Court, State of Nevada in 1999.

SHORTLY THEREAFTER GEREMIAS RECEIVED NOTICE FROM THE INTERNAL REVENUE THAT SHE HAD OVERPAID TAXES FOR 1999 IN THE AMOUNT OF $353.26.

Respondents Internal Revenue now informed Geremia that they had a credit of $353.26. Geremias have never received payment of $353.26.

ON AUGUST 8, 2003 AFTER THE FILING OF THIS SUPREME COURT WRIT OF CERTIORARI FOR THE THIRD TIME THE RESPONDENT INTERNAL REVENUE HAS COME UP WITH A NEW FIGURE FOR 1999 AND IS THREATENING A LIEN ON GEREMIAS FOR $363.48.

Obviously if United States Internal Revenue is correct in their third accounting Geremia should only owe $10.22.

Geremia believes that due to the past behavior of the lower courts and defendants that motion practice in those jurisdictions would be futile. Furthermore, it is likely that because this case at bar 03-144 is pending a lower court would refuse to hear this matter. Furthermore it is Geremias strong belief that the Internal Revenue has shown no regard for cases on appeal.

Geremia is aware of instances whereas the respondent United States Internal Revenue has proceeded with attachment of checks and the taking of monies without the required Federal Court orders and is in great fear and intimidated by this behavior.

Even though **United States Code Title 26 Section 7403** clearly shows that a court action must be taken:

> In any case where there has been a refusal or neglect to Pay any tax , or to discharge any liability in respect thereof., whether or not levy has been made, the Attorney General or his delegate, may direct a civil action to be filed in a district court of the United States to enforce the lien of the United States under this title with respect to such tax or liability or to subject any property, of whatever nature, of the delinquent, or in which he has any right, title or interest, to the payment of such tax or liability.

It is Geremia's contention that a court action in regards to the manner in which Internal Revenue and Colorado Belle allocates tips has been filed and that action is the case now at bar 03-144. This would give the United States Supreme Court jurisdiction on this matter

CONCLUSION

THEREFORE, petitioners LYNN GEREMIA and JOHN GEREMIA request that this Court order all monies garnished by Colorado Belle to date be returned to Geremias and Colorado Belle required to adhere to the decisions as set forth in **Thompson v. Potashnick.**

Geremia would also request this court order the Internal Revenue to proceed no further until final judgment of this case at bar 03-144.

Respectfully submitted,

Lynn Geremia John Geremia

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